

State of South Dakota

EIGHTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 2008

811P0553

HOUSE BILL NO. 1185

Introduced by: Representatives Tidemann, Brunner, Burg, and Halverson and Senators Hansen (Tom) and Hunhoff

1 FOR AN ACT ENTITLED, An Act to establish dedicated funding sources and to deposit the
2 revenue in the coordinated natural resources conservation fund.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-47B-119 be amended to read as follows:

5 10-47B-119. Any motor fuel consumer may apply for and obtain a refund of fuel taxes
6 imposed and paid to this state, for motor fuel purchased and used by consumers in motor
7 vehicles, recreation vehicles, and farm equipment used for nonhighway agricultural purposes
8 or used in motor vehicles or equipment for nonhighway commercial uses. The portion of this
9 refund attributed to nonhighway use of motor vehicles shall be calculated by multiplying the
10 motor vehicle's average miles per gallon during the claim period times the number of
11 nonhighway miles the vehicle was operated. The average miles per gallon and nonhighway
12 miles shall be supported by actual individual vehicle fuel disbursement records and odometer
13 readings. The portion of this refund attributed to nonhighway machinery and equipment shall
14 be supported by individual vehicle fuel disbursement records. Three cents per gallon of each tax
15 refund shall be deposited in the value added agriculture subfund created in § 1-16G-25 and three



1 cents per gallon of each tax refund shall be deposited in the coordinated natural resources
2 conservation fund created in § 38-7-25. For the purposes of this section, the refund applies to
3 any purchases of motor fuel made after July 1, 1999.

4 Section 2. That § 43-4-21 be amended to read as follows:

5 43-4-21. A fee is hereby imposed at the rate of ~~fifty cents~~ one dollar for each five hundred
6 dollars of value or fraction thereof upon the privilege of transferring title to real property in the
7 State of South Dakota, which fee shall be paid by the grantor.

8 Section 3. That § 43-4-25 be amended to read as follows:

9 43-4-25. The proceeds of all fees collected under § 43-4-21 shall be remitted on a monthly
10 basis with twenty-five cents for each five hundred dollars of value deposited in the coordinated
11 natural resources conservation fund created in § 38-7-25 and seventy-five cents per five hundred
12 dollars of value to the credit of the county general fund by the register, who shall obtain a receipt
13 therefor from the county treasurer and keep such records as may be prescribed by the state
14 auditor general.

15 Section 4. That chapter 34A-3A be amended by adding thereto a NEW SECTION to read
16 as follows:

17 There is hereby imposed a natural resources conservation fee of five cents per one thousand
18 gallons of metered water distributed by a public water system. The fee shall be imposed upon
19 the user as a surcharge by the owner of the public water system. The fee will be capped at fifty
20 dollars per month per user. If a public water system has unmetered users, a monthly fee of eighty
21 cents per connection tap shall be collected.

22 The natural resources conservation fee imposed by this section shall be collected by the
23 owner of the public water system and remitted to the state treasury. This fee is due and payable
24 on or before the fifteenth day of the month next succeeding the month in which the fee accrued

1 together with a return on such form or forms as may be prescribed by the secretary of revenue.
2 Fifty percent of the revenue collected pursuant to this section shall be deposited monthly in the
3 coordinated natural resources conservation fund established pursuant to § 38-7-25 and fifty
4 percent of the revenue collected pursuant to this section shall be deposited monthly in the water
5 and environment fund established pursuant to § 46A-1-60.